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MAIL STOP PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

April 8, 2004

Re: Application of Yuko KAMAMURA, Yoshiro IDE, Chiharu KARITA,
Iori NAKAHARA, Takashi MURAI, Osamu FUJII and
Hiroki MIZUNO
SUPERFINISHING MACHINE, SUPERFINISHING METHOD, ROLLING
ELEMENT AND ROLLING BEARING
Assignee: NSK LTD.
Our Ref. Q80982

16834 U.S. PTO
10/820002

Dear Sir:

Attached hereto is the application identified above comprising twenty-nine (29) sheets of the specification, including the claims and abstract, ten (10) sheets of drawings, two (2) sheets of a drawing legend, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	11	-	20	=		x	\$18.00	=	\$.00
Independent claims	2	-	3	=		x	\$86.00	=	\$.00
Base Fee									\$770.00

TOTAL FILING FEE	\$770.00
Recordation of Assignment	\$40.00
TOTAL FEE	\$810.00

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.



MAIL STOP PATENT APPLICATION

April 8, 2004

Q80982

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-105275	April 9, 2003
Japan	2004-047764	February 24, 2004

The priority documents are enclosed herewith.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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